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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

KEITH L. MARIS, individually and d/b/a  
Keith L. Maris Painting and Wallpaper,  
DONNA L. MARRIS, INTERSTATE BANK,  
SSBI, as successor to Mortgage Electronic  
Registration Systems, Inc. (nominee of  
Aegis Funding Corporation), UNIVERSITY  
MEDICAL CENTER, and ALLSTATE  
FINANCIAL SERVICES, INC.

Defendants.

2:10-cv-1337-RCJ-RJJ

**ORDER**

Currently before the Court is an Emergency Motion to Stop the Sale of Seized Property in Utah to Satisfy Current Tax Liability (Doc. #23) filed by Defendants Keith Maris and Donna Maris.

On August 9, 2010, the United States filed a Complaint to Reduce Assessments to Judgment and Foreclose Federal Tax Liens on Real Property in Clark County, Nevada. (Doc. #1). Defendants now file the instant motion to stop the sale of seized property in Utah to satisfy their tax liability. At the November 23, 2010, hearing on this motion, this Court entered a minute order enjoining the sale of the Utah property for 30 days to permit this Court to determine jurisdiction. This Court now denies Defendants' emergency motion and lifts the tentative stay on the Utah property.

The United States is a sovereign entity that may not be sued without its consent. *Elias v. Connett*, 908 F.2d 521, 527 (9th Cir. 1990). A waiver of sovereign immunity must be unequivocally expressed and cannot be implied. *Dunn & Black, P.S. v. United States*, 492

1 F.3d 1084, 1087-88 (9th Cir. 2007).

2 Instead of waiving its sovereign immunity, the United States has expressly created  
 3 specific limitations on its right to be sued in tax cases. The Anti-Injunction Act, 26 U.S.C.  
 4 § 7421, states that, except as provided specifically by statute, "no suit for the purpose of  
 5 restraining the assessment or collection of any tax shall be maintained in any court by any  
 6 person, whether or not such person is the person against whom such tax was assessed." IRC  
 7 § 7421(a), 26 U.S.C. § 7421(a); see *Sokolow v. United States*, 169 F.3d 663, 665 (9th Cir.  
 8 1999) (identifying a judicial exception). The Ninth Circuit has held that unless a person  
 9 seeking to enjoin the IRS can bring himself within a statutory or judicially-created exception  
 10 to IRC § 7421(a), "the district court has no jurisdiction and the suit for injunction is barred."  
 11 *Shannon v. United States*, 521 F.2d 56, 58 (9th Cir. 1975); see *United States v. Stuler*, 2009  
 12 WL 335069, \*1, 3-4 (W.D. Pa. 2009) (finding that when the United States files a suit against  
 13 defendant for the purpose of reducing his federal tax assessments and foreclosing its federal  
 14 tax liens against defendant's property the United States does not automatically waive  
 15 sovereign immunity against any counterclaims). Because Defendants cannot establish a  
 16 waiver of immunity under the Anti-Injunction Act, their motion is denied.

### 17 CONCLUSION

18 For the foregoing reasons, IT IS ORDERED that Defendants' Emergency Motion to  
 19 Stop the Sale of Seized Property in Utah to Satisfy Current Tax Liability (Doc. #23) is DENIED  
 20 and the tentative stay issued on November 23, 2010, is now lifted.

21  
 22 DATED: This 10<sup>th</sup> day of December, 2010.

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 26 United States District Judge  
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